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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

)	
In re:)	Chapter 11
)	
VOYAGER DIGITAL HOLDINGS, INC., et al.,¹)	Case No. 22-10943 (MEW)
)	
Debtors.)	(Jointly Administered)
)	

**SECOND INTERIM FEE APPLICATION OF DELOITTE TAX LLP FOR
COMPENSATION FOR SERVICES RENDERED AS TAX SERVICES PROVIDER TO
THE DEBTORS FOR THE PERIOD FROM
DECEMBER 1, 2022 THROUGH MARCH 31, 2023**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax Services Provider
Date of Retention:	Effective as of August 2, 2020
Period for which Compensation and Reimbursement is Sought:	Decmeber 1, 2022 through March 31, 2023
 Total Amount of Fees Requested:	 \$ 478,046.00
Amount of Expense Reimbursement Sought	\$ -
 Total Amount of Fees and Expense:	 \$ <u>478,046.00</u>
 This is an: <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Interim <input type="checkbox"/> Final Application	

The Debtors in these chapter 11 cases, along with the four digits of each Debtor's federal tax identification number, are: Voyager Digital Holdings, Inc. (7687); Voyager Digital Ltd. (7224); and Voyager Digital, LLC (8013). The location of the Debtors' principal place of business is 33 Irving Place, Suite 3060, New York, NY 10003.

PRIOR FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
11/17/2022 Dkt. 653	8/1/2022 - 10/31/2022	\$ 749,232.00	\$ -	\$ 599,385.60	\$ -
12/14/2022 Dkt. 724	11/1/2022 - 11/30/2022	\$ 118,285.00	\$ -	\$ 94,628.00	\$ -
2/13/2023 Dkt. 994	12/1/2022 - 12/31/2022	\$ 31,520.00	\$ -	\$ 25,216.00	\$ -
2/20/2023 Dkt. 1026	1/1/2023 - 1/31/2023	\$ 168,590.00	\$ -	\$ 134,872.00	\$ -
3/23/2023 Dkt. 1219	2/1/2023 - 2/28/2023	\$ 170,343.00	\$ -	\$ -	\$ -
4/18/2023 Dkt. 1316	3/1/2023 - 3/31/2023	\$ 107,593.00	\$ -	\$ -	\$ -
TOTAL		\$ 1,345,563.00	\$ -	\$854,101.60	\$ -

PRIOR INTERIM FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
2/13/2023 Dkt. 995	8/1/2022 - 11/30/2022	\$ 867,517.00	\$ -	\$ -	\$ -

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
For the Period December 1, 2022 through March 31, 2023

Professional	Level	Rate	Hours	Fees
<i>Firm Retention</i>				
Boulos, Ala'a	Partner/Principal	\$1,160.00	0.5	\$580.00
Gibian, Craig	Partner/Principal	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Partner/Principal	\$1,160.00	0.5	\$580.00
Krozek, Derek	Managing Director	\$1,160.00	1.1	\$1,276.00
Stern, Nethaniel	Consultant	\$630.00	1.8	\$1,134.00
Professional Subtotal:			4.4	\$4,150.00

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Gutierrez, Dalia	Consultant	\$250.00	32.9	\$8,225.00
Professional Subtotal:			32.9	\$8,225.00

Professional	Level	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
Boulos, Ala'a	Partner/Principal	\$1,160.00	7.4	\$8,584.00
Edwards, Banks	Partner/Principal	\$1,160.00	0.5	\$580.00
Forrest, Jonathan	Partner/Principal	\$1,160.00	10.4	\$12,064.00
Gibian, Craig	Partner/Principal	\$1,160.00	18.2	\$21,112.00
Turenshine, Aaron	Partner/Principal	\$1,160.00	74.9	\$86,884.00
Ulleweit, Michael	Partner/Principal	\$1,160.00	1.0	\$1,160.00
Cooper, Matt	Managing Director	\$1,160.00	0.6	\$696.00
Krozek, Derek	Managing Director	\$1,160.00	64.7	\$75,052.00
Schaefer, Eric	Senior Manager	\$1,020.00	17.4	\$17,748.00
Tucker, Erin	Senior Manager	\$1,020.00	0.5	\$510.00
Boyd, Anna	Manager	\$870.00	2.2	\$1,914.00
Cooper, Kenny	Manager	\$870.00	10.5	\$9,135.00
Paradis, Matt	Manager	\$870.00	3.5	\$3,045.00
Pickering, Maria	Manager	\$870.00	1.7	\$1,479.00
Azus, Scott	Senior Consultant	\$750.00	66.3	\$49,725.00
Harold, Robert	Senior Consultant	\$750.00	17.1	\$12,825.00
He, Jiasui	Senior Consultant	\$750.00	60.6	\$45,450.00
Roldan, Carolina	Senior Consultant	\$750.00	0.2	\$150.00
Heyman, Tom	Consultant	\$630.00	40.8	\$25,704.00
Liu, Lily	Consultant	\$630.00	2.7	\$1,701.00
Stern, Nethaniel	Consultant	\$630.00	70.6	\$44,478.00
Weiss, Thomas	Consultant	\$630.00	34.1	\$21,483.00
Wilson, Clinton	Consultant	\$630.00	38.4	\$24,192.00
Professional Subtotal:			544.3	\$465,671.00
Total	Blended Rate:	\$821.95	581.6	\$478,046.00

CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period December 1, 2022 through March 31, 2023

Categories	Hours	Fees
Firm Retention	4.4	\$4,150.00
Preparation of Fee Applications	32.9	\$8,225.00
Tax Advisory Services	544.3	\$465,671.00
Fees Category Subtotal :	581.6	\$478,046.00

Deloitte Tax LLP
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Houston, TX 77002
Telephone: 713.982.3805
Facsimile: 877.501.1621
Ala'a Boulous
Tax Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

)	
In re:)	Chapter 11
)	
VOYAGER DIGITAL HOLDINGS, INC., et al.,¹)	Case No. 22-10943 (MEW)
)	
Debtors.)	(Jointly Administered)
)	

Chapter 11

VOYAGER DIGITAL HOLDINGS, INC., *et al.*,¹) Case No. 22-10943 (MEW)

Case No. 22-10943 (MEW)

Debtors.

(Jointly Administered)

**SECOND INTERIM FEE APPLICATION OF DELOITTE TAX LLP FOR
COMPENSATION FOR SERVICES RENDERED AS TAX SERVICES
PROVIDER TO THE DEBTORS FOR THE PERIOD FROM
DECEMBER 1, 2022 THROUGH MARCH 31, 2023**

Deloitte Tax LLP (“Deloitte Tax” or “Applicant”), as tax services provider to Voyager Digital Holdings, Inc. and its affiliated debtor entities as debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks interim allowance and payment of compensation and reimbursement of expenses pursuant to section 330 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”), for the period commencing December 1, 2022 through and including March 31, 2023 (the “Application Period”). In support of this application (the “Fee Application”), Deloitte Tax respectfully represents as follows:

(collectively, the “Debtors”) in these chapter 11 cases, hereby seeks interim allowance and

payment of compensation and reimbursement of expenses pursuant to section 330 of title 11 of the

United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy

Procedure (the “Bankruptcy Rules”), and rule 2016-1 of the Local Bankruptcy Rules for the

Southern District of New York (the “Local Rules”), for the period commencing December 1, 2022

through and including March 31, 2023 (the “Application Period”). In support of this application

(the “Fee Application”), Deloitte Tax respectfully represents as follows:

¹ The Debtors in these chapter 11 cases, along with the four digits of each Debtor's federal tax identification number, are: Voyager Digital Holdings, Inc. (7687); Voyager Digital Ltd. (7224); and Voyager Digital, LLC (8013). The location of the Debtors' principal place of business is 33 Irving Place, Suite 3060, New York, NY 10003.

JURISDICTION

1. The United States Bankruptcy Court for the Southern District of New York (the “Court”) has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; and (iii) rule 2016-1 of the Local Rules.

BACKGROUND

3. On July 5, 2022 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. These chapter 11 cases have been consolidated for procedural purposes only and are jointly administered pursuant to Bankruptcy Rule 1015(b) [Docket No. 18].

4. On August 4, 2022, the Court entered the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 236] (the “Compensation Order”).

RETENTION OF DELOITTE TAX

5. On September 29, 2022, the Debtors filed the *Debtors’ Application for Entry of an Order Authorizing the Debtors to Employ and Retain Deloitte Tax LLP as Tax Services Provider Effective as of August 1, 2022* [Docket No. 478] (the “Retention Application”).

6. On October 20, 2022, the Court entered an order approving the Retention Application [Docket No. 578] (the “Retention Order”).

RELIEF REQUESTED

7. By this Fee Application, Deloitte Tax respectfully requests interim allowance of 100% of its fees in the amount of \$478,046.00 as compensation for professional services rendered to the Debtors during the Application Period. Deloitte Tax did not incur any expenses during the Application Period. Deloitte Tax submits this Fee Application in accordance with the Retention Order and Compensation Order. All services for which Deloitte Tax requests compensation were performed for the Debtors.

BASIS FOR RELIEF

8. This is the second interim fee application filed by Deloitte Tax in these cases. In connection with the professional services rendered, by this Fee Application, Deloitte Tax seeks compensation in the amount of \$478,046.00. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant’s business. A detailed statement of hours spent rendering professional services to the Debtors in support of Deloitte Tax’s request for compensation for fees incurred during the Application Period is attached hereto as Exhibit A. Exhibit A: (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

9. Deloitte Tax did not incur any expenses in connection with the services performed for the Debtors during the Application Period.

10. No agreement or understanding exists between Deloitte Tax and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

DESCRIPTION OF SERVICES RENDERED

11. Deloitte Tax provides below an overview of the services it rendered as tax services provider to the Debtors during the Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Application Period are also provided in the attached Exhibits.

Firm Retention:

Hours 4.4, Amount \$4,150.00

Deloitte Tax reviewed certain documents related to its retention as tax services provider for the Debtors.

Tax Advisory Services:

Hours 544.3, Amount \$465,671.00

- Deloitte Tax performed services related to analyzing the tax transaction flow process related to the various services offered by the Debtors, including the lending process, brokerage services, staking operations and trading activities. In addition, Deloitte Tax analyzed data to assist the Debtors with developing a tax position around accounting methodology to track basis in transactions conducted on the Debtors' digital asset platform (including the proprietary VGX token) and the acquired digital asset platform that generated these tokens.
- Deloitte Tax advised on the Debtors' tax information reporting requirements (i.e. Form 1099) that may be required of it related to providing customer rewards, being an intermediary on behalf of customers and other customer related transactions. Deloitte Tax also advised the

Debtors with respect to the potential tax implications from the initial transaction with its Canadian parent entity and helped the Debtors formulate tax accounting methodology to be used in tracking tax basis of the various assets included in transactions using the Debtors' digital asset platform.

Preparation of Fee Applications:

Hours 26.6, Amount \$6,650.00

- During the Application Period, Deloitte Tax prepared its December monthly fee statement [D.I. 994], first interim fee application [D.I. 995], January monthly fee statement [D.I. 1026], February monthly fee statement [D.I. 1219] and March monthly fee statement [D.I. 1316] in accordance with the Compensation Order.

ALLOWANCE OF COMPENSATION

12. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte Tax requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$478,046.00.

13. During the Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$821.95.

14. Deloitte Tax respectfully submits that the professional services rendered by Deloitte Tax for the Debtors during the Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

DELOITTE TAX'S REQUESTED FEES SHOULD BE ALLOWED

15. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

16. The services for which Deloitte Tax seeks compensation in this Application Period were necessary and beneficial to the Debtors and were performed economically, effectively, and efficiently. The compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

17. The undersigned representatives of Deloitte Tax certifies that Deloitte Tax has reviewed the requirements of rule 2016-1 of the Local Rules and that the Fee Application substantially complies with that Local Rule. To the extent that the Fee Application does not

comply in all respects with the requirements of Local Rule 2016-1, Deloitte Tax believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order: (i) granting interim allowance of compensation for professional services rendered to the Debtors by Deloitte Tax during the Application Period in the amount of \$478,046.00; (ii) authorizing and directing the Debtors to pay all such amounts to Deloitte Tax to the extent not previously paid; and (iii) granting such other and relief as may be just and proper.

Dated: April 20, 2023
Houston, Texas

Respectfully submitted,

DELOITTE TAX LLP

/s/ Ala'a Boulos

Ala'a Boulos

Partner

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Houston, TX 77002

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Telephone: 713.982.3805
Facsimile: 877.501.1621
Ala'a Boulos
Tax Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

<hr/>)	
In re:)	Chapter 11
)	
VOYAGER DIGITAL HOLDINGS, INC., et al.,¹)	Case No. 22-10943 (MEW)
)	
Debtors.)	(Jointly Administered)
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**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS FOR
PROFESSIONALS IN RESPECT OF THE SECOND INTERIM FEE APPLICATION OF
DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AS TAX
SERVICES PROVIDER TO THE DEBTORS FOR THE PERIOD
DECEMBER 1, 2022 THROUGH MARCH 31, 2023**

Ala'a Boulos, depose and say:

1. I am partner of Deloitte Tax LLP ("Deloitte Tax"), which has an office located at 1111 Bagby Street, Suite 4500, Houston, Texas. I make this certification in connection with the second interim fee application (the "Interim Fee Application") of Deloitte Tax, in the above-captioned debtors' (the "Debtors") chapter 11 cases.

2. I submit this certification with respect to Deloitte Tax's compliance with and pursuant to the Court's General Order M-447, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York adopted by the Court on January 29, 2013 (the "Local Guidelines"), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. 330 adopted on January 30, 1996 (the "UST Guidelines").

¹ The Debtors in these chapter 11 cases, along with the four digits of each Debtor's federal tax identification number, are: Voyager Digital Holdings, Inc. (7687); Voyager Digital Ltd. (7224); and Voyager Digital, LLC (8013). The location of the Debtors' principal place of business is 33 Irving Place, Suite 3060, New York, NY 10003.

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Interim Fee Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees sought in the Interim Fee Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Interim Fee Application are billed at rates or in accordance with practice customarily employed by Deloitte Tax for similar services and generally accepted by Deloitte Tax clients.

d. Deloitte Tax did not request any expenses in the Interim Fee Application.

e. No agreement or understanding exists between Deloitte Tax and any other non-affiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

g. Deloitte Tax has not entered into any agreement with the Office of the United States Trustee, the Debtors, any creditor or any other party in interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

h. Copies of the Interim Fee Application were provided to the appropriate parties on or about the date set for the filing of Interim Fee Application by the Court in its order regarding compensation procedures.

Dated: April 20, 2023

/s/ Ala'a Boulos
Declarant: Ala'a Boulos
Title: Partner

Exhibit A

**Professional Fees for the Period
December 1, 2022 through March 31, 2023**

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
01/25/2023				
Stern, Nathaniel	Clear comments from A. Turensline (Deloitte) on the engagement letters.	\$630.00	1.0	\$630.00
01/31/2023				
Boulos, Ala'a	Call with C. Gibian, A. Turensline (Deloitte) to discuss drafting of engagement letter related to potential amending and filing of income tax returns.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Call with A. Turensline, A. Boulos (Deloitte) to discuss drafting of engagement letter related to potential amending and filing of income tax returns.	\$1,160.00	0.5	\$580.00
Turensline, Aaron	Call with C. Gibian, A. Boulos (Deloitte) to discuss drafting of engagement letter related to potential amending and filing of income tax returns.	\$1,160.00	0.5	\$580.00
03/10/2023				
Stern, Nathaniel	Update engagement letter related to compliance services appendix to include returns for 2022 and 2023.	\$630.00	0.8	\$504.00
03/13/2023				
Krozek, Derek	Review draft engagement letter related to tax compliance services.	\$1,160.00	1.1	\$1,276.00
Subtotal for Firm Retention:			4.4	\$4,150.00

Preparation of Fee Applications

12/05/2022				
Gutierrez, Dalia	Review November fee detail in preparation for the monthly fee statement.	\$250.00	4.2	\$1,050.00
12/06/2022				
Gutierrez, Dalia	Prepare November monthly fee statement.	\$250.00	2.9	\$725.00
12/07/2022				
Gutierrez, Dalia	Update November fee statement.	\$250.00	0.9	\$225.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
12/12/2022				
Gutierrez, Dalia	Prepare first draft of Voyager first interim fee application.	\$250.00	4.2	\$1,050.00
01/04/2023				
Gutierrez, Dalia	Review December fee detail in preparation for the monthly fee statement.	\$250.00	1.5	\$375.00
01/05/2023				
Gutierrez, Dalia	Update December monthly fee statement.	\$250.00	1.0	\$250.00
01/12/2023				
Gutierrez, Dalia	Revise first interim fee application.	\$250.00	0.5	\$125.00
02/06/2023				
Gutierrez, Dalia	Review January fee detail in preparation for the monthly fee application.	\$250.00	3.3	\$825.00
Gutierrez, Dalia	Continue to review January fee detail in preparation for the monthly fee application.	\$250.00	2.6	\$650.00
02/08/2023				
Gutierrez, Dalia	Prepare January monthly fee statement.	\$250.00	2.6	\$650.00
03/06/2023				
Gutierrez, Dalia	Review February fee detail in preparation for the monthly fee application.	\$250.00	3.4	\$850.00
Gutierrez, Dalia	Continue to review February fee detail in preparation for the monthly fee application.	\$250.00	3.1	\$775.00
03/10/2023				
Gutierrez, Dalia	Prepare February monthly fee statement.	\$250.00	1.4	\$350.00
03/15/2023				
Gutierrez, Dalia	Revise February monthly fee statement.	\$250.00	1.3	\$325.00
Subtotal for Preparation of Fee Applications:			32.9	\$8,225.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
12/01/2022				
Roldan, Carolina	Draft questions pertaining to Form 1099 delivery and the related user agreement to be shared with W. Chan (Voyager Controller) for reporting purposes.	\$750.00	0.2	\$150.00
12/05/2022				
Forrest, Jonathan	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Brosgol, M. Jensen (Voyager Digital), A. Turenshine, C. Gibian, T. Heyman, T. Weiss (Deloitte).	\$1,160.00	0.5	\$580.00
Gibian, Craig	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Brosgol, M. Jensen (Voyager Digital), A. Turenshine, J. Forrest, T. Heyman, T. Weiss (Deloitte).	\$1,160.00	0.5	\$580.00
Heyman, Tom	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Brosgol, M. Jensen (Voyager Digital), A. Turenshine, J. Forrest, C. Gibian, T. Weiss (Deloitte).	\$630.00	0.5	\$315.00
Turenshine, Aaron	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Brosgol, M. Jensen (Voyager Digital), J. Forrest, C. Gibian, T. Heyman, T. Weiss (Deloitte).	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Brosgol, M. Jensen (Voyager Digital), A. Turenshine, J. Forrest, C. Gibian, T. Heyman (Deloitte).	\$630.00	0.5	\$315.00
12/07/2022				
Boyd, Anna	Review IRS proof of claim submission in bankruptcy.	\$870.00	0.3	\$261.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
12/07/2022				
Turenshine, Aaron	Review IRS priority tax claim, considering potential impact to restructuring analysis.	\$1,160.00	0.5	\$580.00
12/16/2022				
Forrest, Jonathan	Discussion with C. Gibian, A. Turenshine (Deloitte) regarding digital asset inventory rollforward and assessment of next steps.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Discussion with A. Turenshine, J. Forrest (Deloitte) regarding digital asset inventory rollforward and assessment of next steps.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Discussion with A. Turenshine, T. Weiss (Deloitte) regarding digital asset inventory rollforward.	\$630.00	0.5	\$315.00
Heyman, Tom	Prepare monthly inventory roll with new client provided data regarding same.	\$630.00	2.2	\$1,386.00
Turenshine, Aaron	Discussion with C. Gibian, J. Forrest (Deloitte) regarding digital asset inventory rollforward and assessment of next steps.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Discussion with T. Heyman, T. Weiss (Deloitte) regarding digital asset inventory rollforward.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Compare detail on Voyager asset inventory roll over month over month activity to check mark to market treatment of the various assets.	\$630.00	0.3	\$189.00
Weiss, Thomas	Discussion with T. Heyman, A. Turenshine (Deloitte) regarding digital asset inventory rollforward.	\$630.00	0.4	\$252.00
12/18/2022				
Turenshine, Aaron	Analyze digital asset inventory and customer payable rollforward schedules to assess treatment of identified items.	\$1,160.00	3.8	\$4,408.00
Weiss, Thomas	Review inventory data to compare inventory rollforward, customer payable rollforward data.	\$630.00	2.2	\$1,386.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
12/19/2022				
Heyman, Tom	Call with A. Turenshine, T. Weiss (Deloitte) to discuss inventory rollforward and customer payable rollforward.	\$630.00	0.5	\$315.00
Heyman, Tom	Analyze monthly rollforward data for December 2021 with new client provided support regarding same.	\$630.00	2.2	\$1,386.00
Turenshine, Aaron	Summarize observations on digital asset inventory and customer payable rollforward schedules.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Call with T. Heyman, T. Weiss (Deloitte) to discuss inventory rollforward and customer payable rollforward.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Call with A. Turenshine, T. Heyman (Deloitte) to discuss inventory rollforward and customer payable rollforward.	\$630.00	0.5	\$315.00
Weiss, Thomas	Review asset inventory information in order to draft questions to be shared with M. Bukauskaite (Voyager finance) related to unanticipated differences in the rollforward.	\$630.00	2.7	\$1,701.00
12/27/2022				
Turenshine, Aaron	Review responses provided by M. Bukauskaite (Voyager Digital) regarding digital asset inventory and customer payable rollforward schedules.	\$1,160.00	2.5	\$2,900.00
12/28/2022				
Boulos, Ala'a	Discuss inventory rollforward schedule with E. Psaropolous, M. Bukauskaite, R. Whooley, W. Chan (Voyager), J. Forrest, A. Turenshine, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00
Forrest, Jonathan	Discuss inventory rollforward schedule with E. Psaropolous, M. Bukauskaite, R. Whooley, W. Chan (Voyager), A. Turenshine, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
12/28/2022				
Krozek, Derek	Discuss inventory rollforward schedule with E. Psaropolous, M. Bukauskaite, R. Whooley, W. Chan (Voyager), J. Forrest, A. Turenshine, A. Boulos (Deloitte).	\$1,160.00	1.5	\$1,740.00
Turenshine, Aaron	Discuss inventory rollforward schedule with E. Psaropolous, M. Bukauskaite, R. Whooley, W. Chan (Voyager), J. Forrest, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00
01/02/2023				
Turenshine, Aaron	Review accounting treatment including valuation of accounting entries of the asset inventory rollforward.	\$1,160.00	2.2	\$2,552.00
01/03/2023				
Boulos, Ala'a	Call with J. Forrest, A. Turenshine, D. Krozek, C. Gibian (Deloitte) to discuss access to required tax data for potential amendment of income tax returns.	\$1,160.00	0.6	\$696.00
Forrest, Jonathan	Call with A. Boulos, A. Turenshine, D. Krozek, C. Gibian (Deloitte) to discuss access to required tax data for potential amendment of income tax returns.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Analyze calculation of taxable income for 2021.	\$1,160.00	1.1	\$1,276.00
Gibian, Craig	Call with A. Turenshine, T. Heyman, T. Weiss (Deloitte) to discuss digital asset inventory and customer payable rollforward schedules, identify adjustments and accounting methodology for financial statements.	\$1,160.00	1.0	\$1,160.00
Gibian, Craig	Call with J. Forrest, A. Boulos, A. Turenshine, D. Krozek (Deloitte) to discuss access to required tax data for potential amendment of income tax returns.	\$1,160.00	0.6	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/03/2023				
Heyman, Tom	Call with A. Turenshine, C. Gibian, T. Weiss (Deloitte) to discuss digital asset inventory and customer payable rollforward schedules, identify adjustments and accounting methodology for financial statements.	\$630.00	1.0	\$630.00
Krozek, Derek	Call with J. Forrest, A. Boulos, A. Turenshine, C. Gibian (Deloitte) to discuss access to required tax data for potential amendment of income tax returns.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Call with J. Forrest, A. Boulos, D. Krozek, C. Gibian (Deloitte) to discuss access to required tax data for potential amendment of income tax returns.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Call with C. Gibian, T. Heyman, T. Weiss (Deloitte) to discuss digital asset inventory and customer payable rollforward schedules, identify adjustments and accounting methodology for financial statements.	\$1,160.00	1.0	\$1,160.00
Weiss, Thomas	Call with A. Turenshine, C. Gibian, T. Heyman (Deloitte) to discuss digital asset inventory and customer payable rollforward schedules, identify adjustments and accounting methodology for financial statements.	\$630.00	1.0	\$630.00
01/04/2023				
Boulos, Ala'a	Call with J. Forrest, A. Turenshine, D. Krozek, C. Gibian (Deloitte) to discuss data provided by Voyager in assessing potential tax return position for marking assets.	\$1,160.00	0.8	\$928.00
Boulos, Ala'a	Call with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, A. Turenshine, D. Krozek, C. Gibian (Deloitte) to update documents related to tax reporting considerations.	\$1,160.00	0.6	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/04/2023				
Forrest, Jonathan	Call with A. Sexton, S. Cantor (Kirkland & Ellis), A. Boulos, A. Turenshine, D. Krozek, C. Gibian (Deloitte) to update documents related to tax reporting considerations.	\$1,160.00	0.6	\$696.00
Forrest, Jonathan	Call with A. Boulos, A. Turenshine, D. Krozek, C. Gibian (Deloitte) to discuss data provided by Voyager in assessing potential tax return position for marking assets.	\$1,160.00	0.8	\$928.00
Forrest, Jonathan	Call with C. Gibian (Deloitte) to discuss tax reporting issues.	\$1,160.00	0.3	\$348.00
Gibian, Craig	Call with J. Forrest (Deloitte) to discuss tax reporting issues.	\$1,160.00	0.3	\$348.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Call with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, A. Boulos, A. Turenshine, D. Krozek (Deloitte) to update documents related to tax reporting considerations.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Call with A. Boulos, J. Forrest, A. Turenshine, D. Krozek (Deloitte) to discuss data provided by Voyager in assessing potential tax return position for marking assets.	\$1,160.00	0.8	\$928.00
Krozek, Derek	Call with A. Boulos, J. Forrest, A. Turenshine, C. Gibian (Deloitte) to discuss data provided by Voyager in assessing potential tax return position for marking assets.	\$1,160.00	0.8	\$928.00
Krozek, Derek	Call with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, A. Boulos, A. Turenshine, C. Gibian (Deloitte) to update documents related to tax reporting considerations.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Email C. Gibian (Deloitte) regarding tax data to support tax accounting method.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/04/2023				
Turenshine, Aaron	Call with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, A. Boulos, D. Krozek, C. Gibian (Deloitte) to update documents related to tax reporting considerations.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Call with A. Boulos, J. Forrest, D. Krozek, C. Gibian (Deloitte) to discuss data provided by Voyager in assessing potential tax return position for marking assets.	\$1,160.00	0.8	\$928.00
01/05/2023				
Edwards, Banks	Call with J. Forrest, C. Gibian (Deloitte) to discuss tax reporting issues.	\$1,160.00	0.5	\$580.00
Forrest, Jonathan	Call with B. Edwards, C. Gibian (Deloitte) to discuss tax reporting issues.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Call with J. Forrest, B. Edwards (Deloitte) to discuss tax reporting issues.	\$1,160.00	0.5	\$580.00
Paradis, Matt	Review potential withholding tax penalty related to 2020 and 2021 distribution activities.	\$870.00	1.0	\$870.00
Turenshine, Aaron	Summarize reconciliations performed to date with respect to annual asset inventory rolls.	\$1,160.00	0.8	\$928.00
Turenshine, Aaron	Update customer tax information reporting analysis for 2020/2021.	\$1,160.00	0.5	\$580.00
01/09/2023				
Forrest, Jonathan	Discuss next steps related to tax reporting with C. Gibian, A. Turenshine, M. Pickering, D. Krozek (Deloitte).	\$1,160.00	0.6	\$696.00
Gibian, Craig	Draft description of support and methodology for calculating taxable income.	\$1,160.00	1.3	\$1,508.00
Gibian, Craig	Discuss next steps related to tax reporting with J. Forrest, A. Turenshine, M. Pickering, D. Krozek (Deloitte).	\$1,160.00	0.6	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/09/2023				
Krozek, Derek	Discuss next steps related to tax reporting with J. Forrest, C. Gibian, A. Turenshtine, M. Pickering (Deloitte).	\$1,160.00	0.6	\$696.00
Pickering, Maria	Discuss next steps related to tax reporting with J. Forrest, C. Gibian, A. Turenshtine, D. Krozek (Deloitte).	\$870.00	0.6	\$522.00
Turenshtine, Aaron	Discuss next steps related to tax reporting with J. Forrest, C. Gibian, M. Pickering, D. Krozek (Deloitte).	\$1,160.00	0.6	\$696.00
01/10/2023				
Gibian, Craig	Draft description of methodology for calculating clear reflection of income.	\$1,160.00	0.6	\$696.00
01/11/2023				
Turenshtine, Aaron	Review disclosure statement draft.	\$1,160.00	1.0	\$1,160.00
01/12/2023				
Gibian, Craig	Prepare draft disclosure statement for calculation of taxable income.	\$1,160.00	0.7	\$812.00
Heyman, Tom	Analyze monthly asset/liability schedules from inception to 2020 year end.	\$630.00	0.9	\$567.00
Liu, Lily	Review potential withholding tax penalty related to historical distribution activities.	\$630.00	1.0	\$630.00
01/13/2023				
Azus, Scott	Call with A. Turenshtine, E. Schaefer, T. Heyman, T. Weiss, R. Harold, J. He (Deloitte) to discuss monthly asset/liability schedules from inception to 2020 year end.	\$750.00	1.0	\$750.00
Azus, Scott	Analyze August 2020 financial data to compare inventory and payables.	\$750.00	2.0	\$1,500.00
Forrest, Jonathan	Discuss with C. Gibian, A. Turenshtine, D. Krozek (Deloitte) draft disclosure language pertaining to amending 2021 return and related next steps.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/13/2023				
Gibian, Craig	Discuss with J. Forrest, A. Turenshine, D. Krozek (Deloitte) draft disclosure language pertaining to amending 2021 return and related next steps.	\$1,160.00	0.5	\$580.00
Harold, Robert	Call with A. Turenshine, E. Schaefer, T. Heyman, T. Weiss, S. Azus, J. He (Deloitte) to discuss monthly asset/liability schedules from inception to 2020 year end.	\$750.00	1.0	\$750.00
Harold, Robert	Analyze December 2020 inventory, customer payables and revenue schedules for accounting treatment.	\$750.00	1.5	\$1,125.00
Harold, Robert	Review results of analysis and next steps for preparing monthly rollforwards.	\$750.00	0.5	\$375.00
He, Jiasui	Call with A. Turenshine, E. Schaefer, T. Weiss, S. Azus, R. Harold (Deloitte) to discuss monthly asset/liability schedules from inception to 2020 year end.	\$750.00	1.0	\$750.00
He, Jiasui	Analyze monthly asset/liability schedules from inception to 2020 year end.	\$750.00	2.3	\$1,725.00
Heyman, Tom	Call with A. Turenshine, E. Schaefer, T. Weiss, S. Azus, R. Harold, J. He (Deloitte) to discuss monthly asset/liability schedules from inception to 2020 year end.	\$630.00	1.0	\$630.00
Heyman, Tom	Call with A. Turenshine, T. Weiss (Deloitte) regarding work analyzing monthly asset/liability schedules from inception to 2020 year end.	\$630.00	0.7	\$441.00
Heyman, Tom	Analyze monthly asset/liability schedule for November 2020 to track asset basis.	\$630.00	2.1	\$1,323.00
Krozek, Derek	Discuss with J. Forrest, C. Gibian, A. Turenshine (Deloitte) draft disclosure language pertaining to amending 2021 return and related next steps.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/13/2023				
Liu, Lily	Call with M. Paradis, A. Turenshine (Deloitte) to analyze data provided to assess penalty exposure for customer tax reporting obligations in tax years 2020 and 2021.	\$630.00	0.5	\$315.00
Paradis, Matt	Call with L. Liu, A. Turenshine (Deloitte) to analyze data provided to assess penalty exposure for customer tax reporting obligations in tax years 2020 and 2021.	\$870.00	0.5	\$435.00
Schaefer, Eric	Call with A. Turenshine, T. Heyman, T. Weiss, S. Azus, R. Harold, J. He (Deloitte) to discuss monthly asset/liability schedules from inception to 2020 year end.	\$1,020.00	1.0	\$1,020.00
Schaefer, Eric	Review September 2020 books and records tracing payable asset and inventory balances to recalculate revenue and expense totals.	\$1,020.00	2.0	\$2,040.00
Schaefer, Eric	Review month to month asset inventory rolls to assess issues with external reporting.	\$1,020.00	0.7	\$714.00
Turenshine, Aaron	Call with M. Paradis, L. Liu (Deloitte) to analyze data provided to assess penalty exposure for customer tax reporting obligations in tax years 2020 and 2021.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Call with T. Heyman, T. Weiss (Deloitte) regarding work analyzing monthly asset/liability schedules from inception to 2020 year end.	\$1,160.00	0.7	\$812.00
Turenshine, Aaron	Discuss with J. Forrest, C. Gibian, D. Krozek (Deloitte) draft disclosure language pertaining to amending 2021 return and related next steps.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Call with E. Schaefer, T. Heyman, T. Weiss, S. Azus, R. Harold, J. He (Deloitte) to discuss monthly asset/liability schedules from inception to 2020 year end.	\$1,160.00	1.0	\$1,160.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/13/2023				
Weiss, Thomas	Call with A. Turensline, E. Schaefer, T. Heyman, S. Azus, R. Harold, J. He (Deloitte) to discuss monthly asset/liability schedules from inception to 2020 year end.	\$630.00	1.0	\$630.00
Weiss, Thomas	Call with T. Heyman, A. Turensline (Deloitte) regarding analyzing monthly asset/liability schedules from inception to 2020 year end.	\$630.00	0.7	\$441.00
Weiss, Thomas	Review Voyager October 2020 financial data to assess reporting methods and gather an understanding of their revenue, expense and payable items.	\$630.00	2.4	\$1,512.00
01/16/2023				
Gibian, Craig	Call with D. Krozek, A. Turensline (Deloitte) to discuss data received to date and next steps related to potential amending of 2020 and 2021 returns.	\$1,160.00	0.6	\$696.00
Krozek, Derek	Call with C. Gibian, A. Turensline (Deloitte) to discuss data received to date and next steps related to potential amending of 2020 and 2021 returns.	\$1,160.00	0.6	\$696.00
Krozek, Derek	Review findings from monthly asset inventory roll to assess potential tax reporting implications for the 2021 tax year.	\$1,160.00	1.4	\$1,624.00
Turensline, Aaron	Review penalty exposure calculation for non-filing of Form 1099s for tax years 2020 and 2021.	\$1,160.00	0.4	\$464.00
Turensline, Aaron	Call with D. Krozek, C. Gibian (Deloitte) to discuss data received to date and next steps related to potential amending of 2020 and 2021 returns.	\$1,160.00	0.6	\$696.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/17/2023				
Azus, Scott	Reconcile August 2020 monthly rolls - create roll based on source data provided to compare to client roll on the payable and inventory side to check whether beginning and ending balances reconcile.	\$750.00	1.3	\$975.00
Azus, Scott	Reconcile May 2021 monthly rolls - create roll based on source data provided to compare to client roll on the payable and inventory side to check whether beginning and ending balances reconcile.	\$750.00	1.0	\$750.00
Harold, Robert	Reconcile December 2020, November 2021 and December 2021 monthly customer payable and inventory rollovers to compare ending balances.	\$750.00	2.5	\$1,875.00
He, Jiasui	Create year over year monthly asset inventory roll to check against Company beginning and ending balances.	\$750.00	6.0	\$4,500.00
Heyman, Tom	Analyze monthly asset/liability schedules for July '21 to track asset basis.	\$630.00	0.6	\$378.00
Heyman, Tom	Analyze monthly asset/liability schedules for August '21 to track asset basis.	\$630.00	0.7	\$441.00
Heyman, Tom	Analyze monthly asset/liability schedules for November 2020 to track asset basis.	\$630.00	1.9	\$1,197.00
Krozek, Derek	Review findings from monthly asset inventory roll to assess potential tax reporting implications for the 2022 tax year.	\$1,160.00	2.5	\$2,900.00
Paradis, Matt	Review potential withholding tax penalty related to 2020 and 2021 distribution activities.	\$870.00	2.0	\$1,740.00
Schaefer, Eric	Prepare summary template to organize and present the month over month roll forwards balances on customer payable and in house inventory.	\$1,020.00	0.9	\$918.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/17/2023				
Schaefer, Eric	Update September 2020 customer payable and inventory roll forward balance to compute the potential mark adjustment to be booked in the month closing files.	\$1,020.00	2.3	\$2,346.00
Turensline, Aaron	Analyze monthly inventory and customer payable rollforward schedules.	\$1,160.00	0.7	\$812.00
Weiss, Thomas	Roll over September data and October activity to check whether inventory, payables and activities reconcile.	\$630.00	4.3	\$2,709.00
01/18/2023				
Azus, Scott	Compare May 2021 monthly rolls - create roll based on source data provided to compare to client roll on the payable and inventory side to check whether beginning and ending balances compare.	\$750.00	1.2	\$900.00
Azus, Scott	Prepare June 2021 payable and inventory rollforward for current month's mark to market.	\$750.00	1.3	\$975.00
Azus, Scott	Call with A. Turensline, T. Heyman, T. Weiss, R. Harold, J. He, E. Schaefer (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Harold, Robert	Call with A. Turensline, T. Heyman, T. Weiss, J. He, E. Schaefer, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Harold, Robert	Compare year over year monthly asset inventory rollovers in order to compare ending balances.	\$750.00	2.5	\$1,875.00
He, Jiasui	Continue to create year over year monthly asset inventory roll to check against Company beginning and ending balances.	\$750.00	5.1	\$3,825.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/18/2023				
He, Jiasui	Call with A. Turenshine, T. Heyman, T. Weiss, R. Harold, E. Schaefer, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Heyman, Tom	Call with A. Turenshine, T. Weiss, R. Harold, J. He, E. Schaefer, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$630.00	0.5	\$315.00
Heyman, Tom	Analyze monthly asset/liability schedules for July '21 to track asset basis.	\$630.00	2.1	\$1,323.00
Heyman, Tom	Analyze monthly asset/liability schedules for August '21 to track asset basis.	\$630.00	2.2	\$1,386.00
Schaefer, Eric	Call with A. Turenshine, T. Heyman, T. Weiss, R. Harold, J. He, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$1,020.00	0.5	\$510.00
Turenshine, Aaron	Call with T. Heyman, T. Weiss, R. Harold, J. He, E. Schaefer, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Call with A. Turenshine, T. Heyman, R. Harold, J. He, E. Schaefer, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$630.00	0.5	\$315.00
01/19/2023				
Azus, Scott	Prepare June 2021 payable and inventory rollforward for current month's mark to market.	\$750.00	1.5	\$1,125.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/19/2023				
Azus, Scott	Review June 2021 payable and inventory rollforward for current month's mark to market.	\$750.00	1.5	\$1,125.00
Azus, Scott	Call with A. Turenshine, E. Schaefer, T. Heyman, T. Weiss, J. He, R. Harold (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Azus, Scott	Call with T. Weiss, T. Heyman, R. Harold (Deloitte) to discuss inventory/payable rollforward and update client questions/comments list regarding same.	\$750.00	0.5	\$375.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.6	\$696.00
Harold, Robert	Call with A. Turenshine (Deloitte) regarding monthly inventory and customer payable rollforwards.	\$750.00	1.0	\$750.00
Harold, Robert	Call with A. Turenshine, E. Schaefer, T. Heyman, T. Weiss, J. He, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Harold, Robert	Call with S. Azus, T. Weiss, T. Heyman (Deloitte) to discuss inventory/payable rollforward and update client questions/comments list regarding same.	\$750.00	0.5	\$375.00
Harold, Robert	Meeting with A. Turenshine, T. Weiss, C. Wilson, N. Stern (Deloitte) regarding roll forward calculation, findings and questions regarding same.	\$750.00	1.1	\$825.00
He, Jiasui	Create year over year monthly asset inventory roll to check against Company beginning and ending balances.	\$750.00	2.5	\$1,875.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/19/2023				
He, Jiasui	Call with A. Turenshine, E. Schaefer, T. Heyman, T. Weiss, R. Harold, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Heyman, Tom	Call with A. Turenshine, E. Schaefer, T. Weiss, J. He, R. Harold, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$630.00	0.5	\$315.00
Heyman, Tom	Call with S. Azus, T. Weiss, R. Harold (Deloitte) to discuss inventory/payable rollforward and update client questions/comments list regarding same.	\$630.00	0.5	\$315.00
Heyman, Tom	Analyze monthly asset/liability schedule for the 2021 period in order to track inventory asset basis.	\$630.00	1.6	\$1,008.00
Heyman, Tom	Analyze monthly asset/liability schedule for the August 2021 period in order to track inventory asset basis.	\$630.00	1.7	\$1,071.00
Liu, Lily	Perform updates to the tax reporting penalty calculation.	\$630.00	1.2	\$756.00
Schaefer, Eric	Call with A. Turenshine, T. Heyman, T. Weiss, J. He, R. Harold, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$1,020.00	0.5	\$510.00
Schaefer, Eric	Perform testing of client monthly workpapers in order to compare to journal entries for the August - November 2021 period.	\$1,020.00	5.0	\$5,100.00
Stern, Nathaniel	Tie income items from monthly roll forward reconciliations to 2020-2022 unaudited income statements.	\$630.00	1.6	\$1,008.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/19/2023				
Stern, Nathaniel	Meeting with A. Turenshtine, R. Harold, T. Weiss, C. Wilson (Deloitte) regarding roll forward calculation, findings and questions regarding same.	\$630.00	1.1	\$693.00
Turenshtine, Aaron	Meeting with R. Harold, T. Weiss, C. Wilson, N. Stern (Deloitte) regarding roll forward calculation, findings and questions regarding same.	\$1,160.00	1.1	\$1,276.00
Turenshtine, Aaron	Call with E. Schaefer, T. Heyman, T. Weiss, J. He, R. Harold, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Call with R. Harold (Deloitte) regarding monthly inventory and customer payable rollforwards.	\$1,160.00	1.0	\$1,160.00
Weiss, Thomas	Call with A. Turenshtine, E. Schaefer, T. Heyman, J. He, R. Harold, S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$630.00	0.5	\$315.00
Weiss, Thomas	Call with S. Azus, T. Heyman, R. Harold (Deloitte) to discuss inventory/payable rollforward and update client questions/comments list regarding same.	\$630.00	0.5	\$315.00
Weiss, Thomas	Meeting with A. Turenshtine, R. Harold, C. Wilson, N. Stern (Deloitte) regarding roll forward calculation, findings and questions regarding same.	\$630.00	1.1	\$693.00
Weiss, Thomas	Prepare year over year monthly asset inventory roll to check against Company beginning and ending balances.	\$630.00	3.9	\$2,457.00
Wilson, Clinton	Meeting with A. Turenshtine, R. Harold, T. Weiss, N. Stern (Deloitte) regarding roll forward calculation, findings and questions regarding same.	\$630.00	1.1	\$693.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/19/2023				
Wilson, Clinton	Tie income items from monthly roll forward to 2020-2022 unaudited income statements.	\$630.00	1.6	\$1,008.00
01/20/2023				
Azus, Scott	Compare June 2021 monthly rolls - create roll based on source data provided to compare to client roll on the payable and inventory side to check whether beginning and ending balances compare.	\$750.00	1.5	\$1,125.00
Azus, Scott	Call with R. Harold (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Boulos, Ala'a	Call with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, J. Forrest, A. Turenshine, D. Krozek (Deloitte) discussing next steps related to income tax reporting.	\$1,160.00	0.5	\$580.00
Forrest, Jonathan	Call with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, A. Boulos, A. Turenshine, D. Krozek (Deloitte) discussing next steps related to income tax reporting.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.4	\$464.00
Gibian, Craig	Call with A. Sexton, S. Cantor (Kirkland & Ellis), J. Forrest, A. Boulos, A. Turenshine, D. Krozek (Deloitte) discussing next steps related to income tax reporting.	\$1,160.00	0.5	\$580.00
Harold, Robert	Call with S. Azus (Deloitte) discussing monthly asset/liability schedules as well as open items and questions with client's rollforward.	\$750.00	0.5	\$375.00
Harold, Robert	Reconcile December 2020, November 2021 and December 2021 monthly customer payable and inventory rollovers - create monthly rollforwards using source data to compare ending balances.	\$750.00	0.5	\$375.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/20/2023				
He, Jiasui	Create year over year monthly asset inventory roll to check against Company beginning and ending balances.	\$750.00	1.4	\$1,050.00
He, Jiasui	Call with C. Wilson (Deloitte) discussing monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$750.00	0.6	\$450.00
Heyman, Tom	Call with E. Schaefer, T. Heyman, T. Weiss, T. Heyman (Deloitte) discussing next steps regarding reconciliation of monthly rollforward schedules and financial statement tie-outs.	\$630.00	0.8	\$504.00
Krozek, Derek	Call with A. Turensline (Deloitte) regarding next steps on income tax reporting.	\$1,160.00	0.5	\$580.00
Krozek, Derek	Call with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, J. Forrest, A. Boulos, A. Turensline (Deloitte) discussing next steps related to income tax reporting.	\$1,160.00	0.5	\$580.00
Schaefer, Eric	Call with E. Schaefer, T. Heyman, T. Weiss, T. Heyman (Deloitte) discussing next steps regarding reconciliation of monthly rollforward schedules and financial statement tie-outs.	\$1,020.00	0.8	\$816.00
Turensline, Aaron	Call with E. Schaefer, T. Heyman, T. Weiss, T. Heyman (Deloitte) discussing next steps regarding reconciliation of monthly rollforward schedules and financial statement tie-outs.	\$1,160.00	0.8	\$928.00
Turensline, Aaron	Call with A. Sexton, S. Cantor (Kirkland & Ellis), C. Gibian, J. Forrest, A. Boulos, D. Krozek (Deloitte) discussing next steps related to income tax reporting.	\$1,160.00	0.5	\$580.00
Turensline, Aaron	Call with D. Krozek (Deloitte) regarding next steps on income tax reporting.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/20/2023				
Weiss, Thomas	Call with E. Schaefer, T. Heyman, T. Weiss, T. Heyman (Deloitte) discussing next steps regarding reconciliation of monthly rollforward schedules and financial statement tie-outs.	\$630.00	0.8	\$504.00
Wilson, Clinton	Call with J. He (Deloitte) discussing monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$630.00	0.6	\$378.00
01/22/2023				
He, Jiasui	Reconcile asset inventory rolls provided by Company for various months in 2020 and 2021.	\$750.00	1.0	\$750.00
Schaefer, Eric	Update assigned asset inventory monthly roll ups comments.	\$1,020.00	2.0	\$2,040.00
Weiss, Thomas	Review monthly roll schedules (October 2020, March 2021 and April 2021) to develop questions to understand profit and loss/ beginning and ending balances.	\$630.00	1.2	\$756.00
01/23/2023				
Azus, Scott	Meeting with R. Harold, N. Stern, C. Wilson (Deloitte) to discuss question list, request list, for compliance preparation process.	\$750.00	0.7	\$525.00
Harold, Robert	Meeting with S. Azus, N. Stern, C. Wilson (Deloitte) to discuss question list, request list, for compliance preparation process.	\$750.00	0.7	\$525.00
He, Jiasui	Create a summary page on the "Monthly Admin Expenses" and "Blockchain Recovery" line items of financial data for months from June '20 through March '22 for analysis.	\$750.00	2.1	\$1,575.00
He, Jiasui	Call with E. Schaefer (Deloitte) discussing monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$750.00	0.9	\$675.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/23/2023				
Heyman, Tom	Draft list of questions/request list for Voyager to provide additional information on monthly asset schedules for July '20 - December '21	\$630.00	1.6	\$1,008.00
Heyman, Tom	Call with A. Turenshine, T. Weiss (Deloitte) to discuss questions/request list for Voyager to provide additional monthly reconciliation data.	\$630.00	0.8	\$504.00
Krozek, Derek	Review findings from monthly asset inventory roll to assess potential tax reporting implications for the combined history of the group.	\$1,160.00	2.0	\$2,320.00
Schaefer, Eric	Call with A. Turenshine (Deloitte) to discuss observations from analyzing monthly inventory and customer payable rollforward schedules.	\$1,020.00	0.8	\$816.00
Schaefer, Eric	Call with J. He (Deloitte) discussing monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$1,020.00	0.9	\$918.00
Stern, Nathaniel	Meeting with S. Azus, R. Harold, C. Wilson (Deloitte) to discuss question list, request list, for compliance preparation process.	\$630.00	0.7	\$441.00
Turenshine, Aaron	Call with E. Schaefer (Deloitte) to discuss observations from analyzing monthly inventory and customer payable rollforward schedules.	\$1,160.00	0.8	\$928.00
Turenshine, Aaron	Call with T. Heyman, T. Weiss (Deloitte) to discuss questions/request list for Voyager to provide additional monthly reconciliation data.	\$1,160.00	0.8	\$928.00
Weiss, Thomas	Call with T. Heyman, A. Turenshine (Deloitte) to discuss questions/request list for Voyager to provide additional monthly reconciliation data.	\$630.00	0.8	\$504.00
Wilson, Clinton	Meeting with S. Azus, R. Harold, N. Stern (Deloitte) to discuss question list, request list, for compliance preparation process.	\$630.00	0.7	\$441.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
01/24/2023				
Harold, Robert	Meeting with J. He (Deloitte) to prepare information request list for monthly payable and inventory reconciliations.	\$750.00	2.3	\$1,725.00
He, Jiasui	Meeting with R. Harold (Deloitte) to prepare information request list for monthly payable and inventory reconciliations.	\$750.00	2.3	\$1,725.00
He, Jiasui	Review client provided 2020 asset inventory files.	\$750.00	1.2	\$900.00
Krozek, Derek	Review updated findings from monthly asset inventory roll to assess potential tax reporting implications for the combined history of the group.	\$1,160.00	2.1	\$2,436.00
Turensline, Aaron	Review historically filed tax returns to create an tax return preparation information request.	\$1,160.00	1.1	\$1,276.00
01/25/2023				
He, Jiasui	Review company provided asset inventory roll files in order to finalize request list to amend 2020 and 2021 tax returns.	\$750.00	2.5	\$1,875.00
Krozek, Derek	Draft required tax return disclosure statement related to potential filing of amended federal income tax returns.	\$1,160.00	2.3	\$2,668.00
Turensline, Aaron	Prepare information request list for tax return preparation.	\$1,160.00	1.0	\$1,160.00
01/30/2023				
Krozek, Derek	Analyze potential cash tax refund implications related to potential filing of amended federal income tax returns.	\$1,160.00	2.0	\$2,320.00
01/31/2023				
Gibian, Craig	Analyze implications of potential filing of amended tax returns for the 2021 and 2022 years.	\$1,160.00	0.8	\$928.00
02/01/2023				
Boyd, Anna	Meeting with C. Gibian (Deloitte) to discuss fair market valuation of credit risk and tax consequences of marking credit risk gain.	\$870.00	0.2	\$174.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/01/2023				
Boyd, Anna	Research section 475, valuation safe harbor to compute marking credit risk.	\$870.00	0.9	\$783.00
Gibian, Craig	Analyze the tax mark to market elections for filing amended tax returns.	\$1,160.00	0.9	\$1,044.00
Gibian, Craig	Meeting with A. Boyd (Deloitte) to discuss fair market valuation of credit risk and tax consequences of marking credit risk gain.	\$1,160.00	0.2	\$232.00
Krozek, Derek	Review 2021 income tax filings and related disclosures provided by the company.	\$1,160.00	2.0	\$2,320.00
02/02/2023				
Boulos, Ala'a	Discussion with M. Cooper, M. Ulleweit, C. Gibian, A. Turenshine, D. Krozek, F. Pickering (Deloitte) related to analysis for potential method changes or amending returns related to the 2019-2021 federal income tax returns.	\$1,160.00	0.6	\$696.00
Boyd, Anna	Research section 475, valuation safe harbor to compute marking credit risk.	\$870.00	0.8	\$696.00
Cooper, Matt	Discussion with M. Ulleweit, C. Gibian, A. Turenshine, D. Krozek, F. Pickering, A. Boulos (Deloitte) related to analysis for potential method changes or amending returns related to the 2019-2021 federal income tax returns.	\$1,160.00	0.6	\$696.00
Gibian, Craig	Analyze tax accounting method for reflection of income for filing tax returns.	\$1,160.00	0.8	\$928.00
Gibian, Craig	Discussion with M. Cooper, M. Ulleweit, A. Turenshine, D. Krozek, F. Pickering, A. Boulos (Deloitte) related to analysis for potential method changes or amending returns related to the 2019-2021 federal income tax returns.	\$1,160.00	0.6	\$696.00
He, Jiasui	Analyze the tax mark to market elections for filing amended tax returns.	\$750.00	0.2	\$150.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/02/2023				
Krozek, Derek	Discussion with M. Cooper, M. Ulleweit, C. Gibian, A. Turenshine, F. Pickering, A. Boulos (Deloitte) related to analysis for potential method changes or amending returns related to the 2019-2021 federal income tax returns.	\$1,160.00	0.6	\$696.00
Krozek, Derek	Research potential considerations related to consolidated return filing obligations.	\$1,160.00	2.5	\$2,900.00
Pickering, Maria	Discussion with M. Cooper, M. Ulleweit, C. Gibian, A. Turenshine, D. Krozek, A. Boulos (Deloitte) related to analysis for potential method changes or amending returns related to the 2019-2021 federal income tax returns.	\$870.00	0.6	\$522.00
Turenshine, Aaron	Discussion with M. Cooper, M. Ulleweit, C. Gibian, D. Krozek, F. Pickering, A. Boulos (Deloitte) related to analysis for potential method changes or amending returns related to the 2019-2021 federal income tax returns.	\$1,160.00	0.6	\$696.00
Ulleweit, Michael	Discussion with M. Cooper, C. Gibian, A. Turenshine, D. Krozek, F. Pickering, A. Boulos (Deloitte) related to analysis for potential method changes or amending returns related to the 2019-2021 federal income tax returns.	\$1,160.00	0.6	\$696.00
Ulleweit, Michael	Review draft purchase agreement filed with the bankruptcy court for US income tax considerations	\$1,160.00	0.4	\$464.00
02/03/2023				
Azus, Scott	Review draft inventory rollforward schedules provided by the company.	\$750.00	1.1	\$825.00
Azus, Scott	Meeting with T. Weiss, J. He, A. Turenshine, N. Stern, C. Wilson (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$750.00	0.6	\$450.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/03/2023				
Harold, Robert	Draft email to A. Turenshine, E. Schaefer, T. Heyman, T. Weiss, J. He, S. Azus (Deloitte) regarding 2021 monthly asset/liability schedules to 2021 monthly trial balances and transactions.	\$750.00	0.5	\$375.00
He, Jiasui	Compare inventory and payables rollforward schedules for Q1 2021 to financial statements.	\$750.00	3.8	\$2,850.00
He, Jiasui	Meeting with T. Weiss, A. Turenshine, S. Azus, N. Stern, C. Wilson (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$750.00	0.6	\$450.00
Krozek, Derek	Review historical income tax reporting of Voyager Digital Holdings, Limited in connection with potential consolidated return considerations.	\$1,160.00	3.5	\$4,060.00
Stern, Nathaniel	Discus Voyager 2021 information with C. Wilson (Deloitte) to tie to monthly inventory and payable schedules for July, August, September.	\$630.00	1.2	\$756.00
Stern, Nathaniel	Meeting with T. Weiss, J. He, A. Turenshine, S. Azus, C. Wilson (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$630.00	0.6	\$378.00
Turenshine, Aaron	Meeting with T. Weiss, J. He, S. Azus, N. Stern, C. Wilson (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Analyze financial data related to inventory rollforwards.	\$1,160.00	1.5	\$1,740.00
Weiss, Thomas	Meeting with J. He, A. Turenshine, S. Azus, N. Stern, C. Wilson (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$630.00	0.6	\$378.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/03/2023				
Wilson, Clinton	Discuss Voyager 2021 information with N. Stern (Deloitte) to tie to monthly inventory and payable schedules and filed returns for December '21 totals.	\$630.00	1.2	\$756.00
Wilson, Clinton	Meeting with T. Weiss, J. He, A. Turensine, S. Azus, N. Stern (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$630.00	0.6	\$378.00
02/04/2023				
Azus, Scott	Tie out monthly inventory and payable schedules to client's trial balance to identify causes for variances between the client's rollforward and their trial balance.	\$750.00	2.1	\$1,575.00
Wilson, Clinton	Tie updates to December '21 inventory roll from tax return.	\$630.00	0.7	\$441.00
02/05/2023				
Stern, Nathaniel	Tie 2022 Q3 inventory rolls to journal entries and income statements.	\$630.00	3.0	\$1,890.00
Wilson, Clinton	Tie updates to December '21 inventory roll from tax return related to Q4 2021 asset movement.	\$630.00	2.1	\$1,323.00
02/06/2023				
Azus, Scott	Tie out monthly inventory and payable schedules to client's trial balance in order to identify causes for variances.	\$750.00	3.3	\$2,475.00
Azus, Scott	Meeting with A. Turensine, J. He, N. Stern, C. Wilson (Deloitte) to discuss tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in reconciliation process.	\$750.00	0.6	\$450.00
He, Jiasui	Review 2021 tax return package to prepare an info request for 2022 year.	\$750.00	1.6	\$1,200.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/06/2023				
He, Jiasui	Email S. Nethaniel (Deloitte) regarding comparison between the inventory/customer payable rollforward schedules and the profit & loss for months.	\$750.00	0.3	\$225.00
He, Jiasui	Meeting with A. Turenshine, N. Stern, S. Azus, C. Wilson (Deloitte) to discuss tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in reconciliation process.	\$750.00	0.6	\$450.00
He, Jiasui	Analyze comparison between the inventory/customer payable rollforward schedules and the profit & loss for month January to March.	\$750.00	6.5	\$4,875.00
Krozek, Derek	Prepare a draft of 2022 income tax filing obligations and the associated refund requests.	\$1,160.00	1.5	\$1,740.00
Stern, Nethaniel	Meeting with A. Turenshine, J. He, S. Azus, C. Wilson (Deloitte) to discuss tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in reconciliation process.	\$630.00	0.6	\$378.00
Stern, Nethaniel	Combine quarterly inventory rollforwards to create a life to date computation.	\$630.00	0.6	\$378.00
Stern, Nethaniel	Tie 2022 Q3 inventory rolls to journal entries and profit & loss statements.	\$630.00	0.6	\$378.00
Turenshine, Aaron	Meeting with J. He, N. Stern, S. Azus, C. Wilson (Deloitte) to discuss tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in reconciliation process.	\$1,160.00	0.6	\$696.00
Wilson, Clinton	Meeting with A. Turenshine, J. He, N. Stern, S. Azus (Deloitte) to discuss tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in reconciliation process.	\$630.00	0.6	\$378.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/06/2023				
Wilson, Clinton	Combine quarterly inventory rollforwards to create a life to date computation.	\$630.00	0.8	\$504.00
Wilson, Clinton	Tie 2022 Q4 inventory rolls to journal entries and profit & loss statements.	\$630.00	2.4	\$1,512.00
02/07/2023				
Azus, Scott	Tie out monthly inventory and payable schedules to client's trial balance to identify causes for variances.	\$750.00	3.4	\$2,550.00
Azus, Scott	Continue to tie out monthly inventory and payable schedules to client's trial balance to identify causes for variances.	\$750.00	3.2	\$2,400.00
Azus, Scott	Meeting with A. Turensheine, J. He, C. Wilson, N. Stern (Deloitte) to discuss progress in tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in process.	\$750.00	1.0	\$750.00
He, Jiasui	Discuss with N. Stern (Deloitte) comparison between the inventory/customer payable rollforward schedules and the profit & loss for months.	\$750.00	0.5	\$375.00
He, Jiasui	Meeting with A. Turensheine, C. Wilson, S. Azus, N. Stern (Deloitte) to discuss progress in tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in process.	\$750.00	1.0	\$750.00
He, Jiasui	Analyze comparison between the inventory/customer payable rollforward schedules to the profit & loss for Q1 2022.	\$750.00	1.6	\$1,200.00
He, Jiasui	Analyze comparison between the inventory/customer payable rollforward schedules to the profit & loss for Q1 2022.	\$750.00	2.9	\$2,175.00
Krozek, Derek	Analyze inventory rollforward schedules provided by company for 2022 year.	\$1,160.00	2.6	\$3,016.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
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Tax Advisory Services

02/07/2023

Stern, Nathaniel	Meeting with A. Turenshtine, J. He, C. Wilson, S. Azus (Deloitte) to discuss progress in tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in process.	\$630.00	1.0	\$630.00
Stern, Nathaniel	Discuss with J. He (Deloitte) comparison between the inventory/customer payable rollforward schedules and the profit & loss for months.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Tie out payable schedules provided by Company to their trial balances in order to identify causes for variances to tax return.	\$630.00	2.8	\$1,764.00
Stern, Nathaniel	Continue to tie out payable schedules provided by Company to their trial balances in order to identify causes for variances to tax return.	\$630.00	1.7	\$1,071.00
Turenshtine, Aaron	Meeting with J. He, C. Wilson, S. Azus, N. Stern (Deloitte) to discuss progress in tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in process.	\$1,160.00	1.0	\$1,160.00
Wilson, Clinton	Meeting with A. Turenshtine, J. He, S. Azus, N. Stern (Deloitte) to discuss progress in tying respective 2021 months to monthly profit & loss statements and journal entries and next steps in process.	\$630.00	1.0	\$630.00
Wilson, Clinton	Combine quarterly inventory rollforwards to create a life to date computation.	\$630.00	2.8	\$1,764.00

02/08/2023

Azus, Scott	Meeting with J. He, A. Turenshtine (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$750.00	1.0	\$750.00
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Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/08/2023				
He, Jiasui	Call with N. Stern (Deloitte) to discuss comparison between the inventory/customer payable rollforward schedules and the profit & loss for months.	\$750.00	0.1	\$75.00
He, Jiasui	Meeting with A. Turensine, S. Azus (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$750.00	1.0	\$750.00
He, Jiasui	Analyze reconciliation between the inventory/customer payable rollforward schedules and the profit & loss for month October 2020 and update the summary and question page regarding same.	\$750.00	2.3	\$1,725.00
Krozek, Derek	Review draft purchase agreement filed with the bankruptcy court for US income tax considerations.	\$1,160.00	1.4	\$1,624.00
Stern, Nathaniel	Meeting with C. Wilson (Deloitte) to discuss next step in comparing financials into the inventory rollforward summary reconciliation file.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Call with J. He (Deloitte) to discuss comparison between the inventory/customer payable rollforward schedules and the profit & loss for months.	\$630.00	0.1	\$63.00
Stern, Nathaniel	Work on summary reconciliation file related to inventory rollforwards in order to tie out to 2020 financials.	\$630.00	3.6	\$2,268.00
Turensine, Aaron	review reconciliation of 2022 inventory rollforward to financial statements.	\$1,160.00	1.5	\$1,740.00
Turensine, Aaron	Meeting with J. He, S. Azus (Deloitte) to discuss Voyager 2021 information and tying it to monthly inventory and payable schedules.	\$1,160.00	1.0	\$1,160.00
Wilson, Clinton	Meeting with N. Stern (Deloitte) to discuss next step in comparing financials into the inventory rollforward summary reconciliation file.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/08/2023				
Wilson, Clinton	Compare December inventory roll to profit & loss statements.	\$630.00	0.8	\$504.00
02/09/2023				
Azus, Scott	Tie out monthly inventory and payable schedules to client's trial balance to identify causes for variances.	\$750.00	0.5	\$375.00
Krozek, Derek	Review draft inventory rollforward schedules provided by the company.	\$1,160.00	1.1	\$1,276.00
Stern, Nethaniel	Prepare the voyager monthly summary comments file.	\$630.00	4.5	\$2,835.00
Turensline, Aaron	Review financial statement reconciliations of inventory.	\$1,160.00	2.8	\$3,248.00
02/10/2023				
Krozek, Derek	Research related to consolidated return filing considerations with related affiliates.	\$1,160.00	1.9	\$2,204.00
02/13/2023				
Azus, Scott	Meeting with N. Stern, C. Wilson (Deloitte), W. Chan (Voyager) to discuss reconciliation of inventory roll to financial statements.	\$750.00	0.3	\$225.00
Gibian, Craig	Discussion with A. Turensline (Deloitte) regarding tax calculations of taxable income for Voyager potential amended returns.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Analyze calculation of taxable income from monthly rollforwards.	\$1,160.00	0.6	\$696.00
He, Jiasui	Discussion with T. Weiss (Deloitte) regarding 2021 analysis of monthly rollforward schedules with respect to variances to financials.	\$750.00	0.4	\$300.00
Heyman, Tom	Discussion (partial) with D. Krozek, A. Turensline (Deloitte), W. Chan, R. Whooley, J. Gerhartz (Voyager) regarding Voyager inventory and payable rollforwards to monthly '20-'22 profit & loss schedules.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/13/2023				
Krozek, Derek	Discussion with T. Heyman (partial), A. Turensine (Deloitte), W. Chan, R. Whooley, J. Gerhartz (Voyager) regarding Voyager inventory and payable rollforwards to monthly '20-'22 profit & loss schedules.	\$1,160.00	1.0	\$1,160.00
Stern, Nathaniel	Meeting with S. Azus, C. Wilson (Deloitte), W. Chan (Voyager) to discuss reconciliation of inventory roll to financial statements.	\$630.00	0.3	\$189.00
Turensine, Aaron	Discussion with C. Gibian (Deloitte) regarding tax calculations of taxable income for Voyager potential amended returns.	\$1,160.00	0.5	\$580.00
Turensine, Aaron	Discussion with T. Heyman (partial), D. Krozek (Deloitte), W. Chan, R. Whooley, J. Gerhartz (Voyager) regarding Voyager inventory and payable rollforwards to monthly '20-'22 profit & loss schedules.	\$1,160.00	1.0	\$1,160.00
Weiss, Thomas	Discussion with J. He (Deloitte) regarding 2021 analysis of monthly inventory rollforward schedules with respect to variances to financials.	\$630.00	0.4	\$252.00
Wilson, Clinton	Meeting with S. Azus, N. Stern (Deloitte), W. Chan (Voyager) to discuss reconciliation of inventory roll to financial statements.	\$630.00	0.3	\$189.00
02/15/2023				
Boulos, Ala'a	Review tax return disclosure statement for amending 2021 federal tax return.	\$1,160.00	1.3	\$1,508.00
Krozek, Derek	Research income tax considerations related to the potential contribution of loans to capital.	\$1,160.00	1.0	\$1,160.00
02/16/2023				
Boulos, Ala'a	Call with J. Forrest, D. Krozek, A. Turensine, E. Tucker, M. Pickering (Deloitte), S. Cantor, A. Sexton (Kirkland) to discuss potential intercompany debt planning.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/16/2023				
Forrest, Jonathan	Call with D. Krozek, A. Boulos, A. Turenshtine, E. Tucker, M. Pickering (Deloitte), S. Cantor, A. Sexton (Kirkland) to discuss potential intercompany debt planning.	\$1,160.00	0.5	\$580.00
Krozek, Derek	Call with J. Forrest, A. Boulos, A. Turenshtine, E. Tucker, M. Pickering (Deloitte), S. Cantor, A. Sexton (Kirkland) to discuss potential intercompany debt planning.	\$1,160.00	0.5	\$580.00
Pickering, Maria	Call with J. Forrest, D. Krozek, A. Boulos, A. Turenshtine, E. Tucker (Deloitte), S. Cantor, A. Sexton (Kirkland) to discuss potential intercompany debt planning.	\$870.00	0.5	\$435.00
Tucker, Erin	Call with J. Forrest, D. Krozek, A. Boulos, A. Turenshtine, M. Pickering (Deloitte), S. Cantor, A. Sexton (Kirkland) to discuss potential intercompany debt planning.	\$1,020.00	0.5	\$510.00
Turenshtine, Aaron	Call with J. Forrest, D. Krozek, A. Boulos, E. Tucker, M. Pickering (Deloitte), S. Cantor, A. Sexton (Kirkland) to discuss potential intercompany debt planning.	\$1,160.00	0.5	\$580.00
02/17/2023				
Krozek, Derek	Continue to research the contribution of loans to capital.	\$1,160.00	2.0	\$2,320.00
02/20/2023				
Azus, Scott	Meeting with N. Stern, C. Wilson (Deloitte) to discuss process of tying inventory rolforward source documents to audited financial statements.	\$750.00	0.5	\$375.00
Azus, Scott	Consolidate monthly profit & loss's to tie to audited financial statements.	\$750.00	2.0	\$1,500.00
Cooper, Kenny	Prepare 2021 amended return template.	\$870.00	1.0	\$870.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/20/2023				
Cooper, Kenny	Discussion with J. He, T. Heyman, T. Weiss (Deloitte) regarding monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$870.00	0.5	\$435.00
Harold, Robert	Draft email to A. Turenshine, E. Schaefer, T. Heyman, T. Weiss, J. He, S. Azus (Deloitte) related to comparing 2021 monthly trial balances and transactions to financial statements.	\$750.00	0.5	\$375.00
He, Jiasui	Discussion with K. Cooper, T. Heyman, T. Weiss (Deloitte) regarding monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$750.00	0.5	\$375.00
Heyman, Tom	Discussion with K. Cooper, J. He, T. Weiss (Deloitte) regarding monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Meeting with S. Azus, C. Wilson (Deloitte) to discuss process of tying inventory rollforward source documents to audited financial statements.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Tie out the trial balance's to the financial reconciliation file.	\$630.00	2.4	\$1,512.00
Weiss, Thomas	Discussion with K. Cooper, J. He, T. Heyman (Deloitte) regarding monthly asset/liability schedules from inception to 2020 and 2021 year end.	\$630.00	0.5	\$315.00
Wilson, Clinton	Meeting with S. Azus, N. Stern (Deloitte) to discuss process of tying inventory rollforward source documents to audited financial statements.	\$630.00	0.5	\$315.00
Wilson, Clinton	Tie monthly trial balances to audited financial statements.	\$630.00	1.6	\$1,008.00
02/21/2023				
Azus, Scott	Compare client's rollforwards top trial balance and variances on a monthly basis.	\$750.00	0.6	\$450.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/21/2023				
Wilson, Clinton	Tie monthly trial balances to audited financial statements.	\$630.00	0.7	\$441.00
02/22/2023				
Azus, Scott	Compare client's rollforwards top trial balance and variances on a monthly basis.	\$750.00	1.6	\$1,200.00
Azus, Scott	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with A. Turenshtine, T. Heyman, T. Weiss, C. Wilson, N. Stern, J. He, R. Harold (Deloitte).	\$750.00	0.5	\$375.00
Cooper, Kenny	Review 2021 amended return workpapers.	\$870.00	3.0	\$2,610.00
Harold, Robert	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with A. Turenshtine, S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, J. He (Deloitte).	\$750.00	0.5	\$375.00
He, Jiasui	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with A. Turenshtine, S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, R. Harold (Deloitte).	\$750.00	0.5	\$375.00
He, Jiasui	Prepare taxable income and balance sheet mapping preparation for tax year 2021.	\$750.00	3.6	\$2,700.00
He, Jiasui	Review tax year 2021 tax return and tax return mapping.	\$750.00	0.4	\$300.00
Heyman, Tom	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with A. Turenshtine, S. Azus, T. Weiss, C. Wilson, N. Stern, J. He, R. Harold (Deloitte).	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/22/2023				
Stern, Nathaniel	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with A. Turenshine, S. Azus, T. Heyman, T. Weiss, C. Wilson, J. He, R. Harold (Deloitte).	\$630.00	0.5	\$315.00
Stern, Nathaniel	Tie inventory and payables rollforward to financial statements.	\$630.00	5.0	\$3,150.00
Turenshine, Aaron	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with S. Azus, T. Heyman, T. Weiss, C. Wilson, N. Stern, J. He, R. Harold (Deloitte).	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Analyze general ledger account detail to compare against inventory and payable rollforward schedules.	\$1,160.00	1.4	\$1,624.00
Weiss, Thomas	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with A. Turenshine, S. Azus, T. Heyman, C. Wilson, N. Stern, J. He, R. Harold (Deloitte).	\$630.00	0.5	\$315.00
Wilson, Clinton	Discuss next steps to general ledger reconciliations and considerations related to tax return preparation for Voyager Digital with A. Turenshine, S. Azus, T. Heyman, T. Weiss, N. Stern, J. He, R. Harold (Deloitte).	\$630.00	0.5	\$315.00
Wilson, Clinton	Tie inventory roll to new trial balances.	\$630.00	0.4	\$252.00
02/23/2023				
Azus, Scott	Meeting with A. Turenshine, N. Stern, C. Wilson (Deloitte) to discuss findings regarding the tying of client asset rollforward files to audited financial statements, variances and planning for next steps.	\$750.00	0.5	\$375.00
Azus, Scott	Compare variances between client's inventory source documents and roll forwards to monthly trial balances.	\$750.00	1.7	\$1,275.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/23/2023				
Cooper, Kenny	Review 2021 amended return workpapers.	\$870.00	3.0	\$2,610.00
He, Jiasui	Prepare M-3 (book tax differences) analysis TY2021 tax workpaper.	\$750.00	1.3	\$975.00
Stern, Nathaniel	Meeting with A. Turenshine, S. Azus, C. Wilson (Deloitte) to discuss findings regarding the tying of client asset rollforward files to audited financial statements, variances and planning for next steps.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Prepare variance comparison summary comparing to trial balances.	\$630.00	0.5	\$315.00
Turenshine, Aaron	Meeting with S. Azus, N. Stern, C. Wilson (Deloitte) to discuss findings regarding the tying of client asset rollforward files to audited financial statements, variances and planning for next steps.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Analyze general ledger account detail and compare against inventory and payable rollforward schedules.	\$1,160.00	1.5	\$1,740.00
Wilson, Clinton	Meeting with A. Turenshine, S. Azus, N. Stern (Deloitte) to discuss findings regarding the tying of client asset rollforward files to audited financial statements, variances and planning for next steps.	\$630.00	0.5	\$315.00
Wilson, Clinton	Tie inventory roll to new trial balances.	\$630.00	0.2	\$126.00
02/24/2023				
Azus, Scott	Meeting with A. Turenshine, N. Stern, T Weiss, T. Heymon, C. Wilson (Deloitte) to discuss the rebalancing calculation process with the procedure and steps for reimbursing Voyager clients.	\$750.00	0.5	\$375.00
Azus, Scott	Review excel rebalancing calculation workbook generating follow up questions.	\$750.00	1.0	\$750.00
Forrest, Jonathan	Review proposed sale motion.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/24/2023				
Heyman, Tom	Meeting with A. Turenshtine, S. Azus, N. Stern, T. Weiss, C. Wilson (Deloitte) to discuss the rebalancing calculation process with the procedure and steps for reimbursing Voyager clients.	\$630.00	0.5	\$315.00
Stern, Nethaniel	Meeting with A. Turenshtine, S. Azus, T. Weiss, T. Heymon, C. Wilson (Deloitte) to discuss the rebalancing calculation process with the procedure and steps for reimbursing Voyager clients.	\$630.00	0.5	\$315.00
Turenshtine, Aaron	Meeting with S. Azus, N. Stern, T. Weiss, T. Heymon, C. Wilson (Deloitte) to discuss the rebalancing calculation process with the procedure and steps for reimbursing Voyager clients.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Discussion with A. Sexton, S. Cantor (K&E) regarding intercompany agreements between Voyager affiliates.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Review the inventory rebalancing calculation and its impact on financial statements provided by client.	\$630.00	0.5	\$315.00
Weiss, Thomas	Meeting with A. Turenshtine, S. Azus, N. Stern, T. Heymon, C. Wilson (Deloitte) to discuss the rebalancing calculation process with the procedure and steps for reimbursing Voyager clients.	\$630.00	0.5	\$315.00
Wilson, Clinton	Meeting with A. Turenshtine, S. Azus, N. Stern, T. Weiss, T. Heymon (Deloitte) to discuss the rebalancing calculation process with the procedure and steps for reimbursing Voyager clients.	\$630.00	0.5	\$315.00
Wilson, Clinton	Review the balancing transaction excel workbook related to Payables rollforward.	\$630.00	1.2	\$756.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/26/2023				
Stern, Nethaniel	Review exposures with C. Wilson (Deloitte) regarding reconciling Voyager position with customer position.	\$630.00	1.5	\$945.00
Wilson, Clinton	Review exposures with N. Stern (Deloitte) regarding reconciling Voyager position with customer position.	\$630.00	1.5	\$945.00
02/27/2023				
Azus, Scott	Analyze into variances between unrealized gain calculations made by client vs unrealized gain accounts in audited financial statements.	\$750.00	2.4	\$1,800.00
Azus, Scott	Call with A. Turenshine, N. Stern, T. Weiss, C. Wilson, T. Heyman (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager and available assets to customers.	\$750.00	0.8	\$600.00
Cooper, Kenny	Review schedules pertaining to book tax differences on amended tax return workpapers.	\$870.00	3.0	\$2,610.00
Forrest, Jonathan	Review sale motion filed with the bankruptcy court.	\$1,160.00	2.5	\$2,900.00
Heyman, Tom	Call with A. Turenshine, N. Stern, S. Azus, T. Weiss, C. Wilson (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager and available assets to customers.	\$630.00	0.8	\$504.00
Heyman, Tom	Update the rebalancing calculation file detailing return of assets to client.	\$630.00	0.6	\$378.00
Krozek, Derek	Review sale motion filed with the bankruptcy court.	\$1,160.00	2.1	\$2,436.00
Stern, Nethaniel	Prepare the asset rebalancing calculation file detailing the procedure for analyzing gains/losses to Voyager and available assets to customers to tie out amounts.	\$630.00	3.7	\$2,331.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/27/2023				
Stern, Nathaniel	Call with A. Turensline, S. Azus, T. Weiss, C. Wilson, T. Heyman (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager and available assets to customers.	\$630.00	0.8	\$504.00
Turensline, Aaron	Call with N. Stern, S. Azus, T. Weiss, C. Wilson, T. Heyman (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager and available assets to customers.	\$1,160.00	0.8	\$928.00
Weiss, Thomas	Call with A. Turensline, N. Stern, S. Azus, C. Wilson, T. Heyman (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager and available assets to customers.	\$630.00	0.8	\$504.00
Wilson, Clinton	Call with A. Turensline, N. Stern, S. Azus, T. Weiss, T. Heyman (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager and available assets to customers.	\$630.00	0.8	\$504.00
Wilson, Clinton	Review updated rebalancing calculation file including the gain / loss procedures.	\$630.00	2.5	\$1,575.00
02/28/2023				
Azus, Scott	Review updates of coin exposure in clients rollforward workpapers.	\$750.00	0.8	\$600.00
Azus, Scott	Review asset rebalancing workpapers related to 7/30/22 inventory.	\$750.00	0.9	\$675.00
Azus, Scott	Update profit & loss variance reconciliation file.	\$750.00	0.9	\$675.00
Krozek, Derek	Review inventory rollforward summary.	\$1,160.00	1.7	\$1,972.00
Stern, Nathaniel	Review amount in customer and voyager position to create a variance tab for percentage of change in second half of 2021.	\$630.00	0.4	\$252.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
02/28/2023				
Weiss, Thomas	Review updated rebalancing gain/loss calculation for July.	\$630.00	0.5	\$315.00
Wilson, Clinton	Update asset rebalancing calculation from Q2 2022 totals.	\$630.00	3.2	\$2,016.00
03/01/2023				
Azus, Scott	Call with A. Turensline, N. Stern, T. Heyman (Deloitte) to discuss the tax treatment of certain loans.	\$750.00	0.5	\$375.00
Azus, Scott	Tie out the adjustments made to the unrealized gain account to tie to audited financial statements.	\$750.00	2.2	\$1,650.00
He, Jiasui	Call with N. Stern, T. Weiss (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager.	\$750.00	0.5	\$375.00
Heyman, Tom	Call with A. Turensline, N. Stern, S. Azus (Deloitte) to discuss the tax treatment of certain loans.	\$630.00	0.5	\$315.00
Krozek, Derek	Draft summary of refund claims for the 2021 federal and state income tax filings.	\$1,160.00	1.6	\$1,856.00
Stern, Nathaniel	Review tie outs in asset inventory summary reconciliation files.	\$630.00	0.4	\$252.00
Stern, Nathaniel	Call with A. Turensline, S. Azus, T. Heyman (Deloitte) to discuss the tax treatment of certain loans.	\$630.00	0.5	\$315.00
Stern, Nathaniel	Call with T. Weiss, J. He (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager.	\$630.00	0.5	\$315.00
Turensline, Aaron	Analyze transaction reconciliations using data provided by W. Chan (Voyager).	\$1,160.00	1.7	\$1,972.00
Turensline, Aaron	Call with N. Stern, S. Azus, T. Heyman (Deloitte) to discuss the tax treatment of certain loans.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Call with N. Stern, J. He (Deloitte) to discuss the asset rebalancing calculation file detailing the procedure for assessing gains/losses to Voyager.	\$630.00	0.5	\$315.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/01/2023				
Wilson, Clinton	Update asset rebalancing computations for the June through July 2022 period.	\$630.00	0.6	\$378.00
Wilson, Clinton	Email S. Azus, N. Stern (Deloitte) to discuss rebalancing calculations.	\$630.00	0.3	\$189.00
03/02/2023				
Azus, Scott	Review breakdown of unrealized gain/loss to tie out adjustments made to the unrealized gain account to tie to audited financial statements.	\$750.00	1.2	\$900.00
Krozek, Derek	Draft summary of credit carryover amounts from 2021 income tax return filings.	\$1,160.00	1.3	\$1,508.00
Stern, Nathaniel	Tie out variances in summary reconciliation file related to Voyagers payables and inventories for the 2021 year.	\$630.00	4.6	\$2,898.00
Turenshtine, Aaron	Analyze unrealized gain/loss data sent by W. Chan (Voyager).	\$1,160.00	2.8	\$3,248.00
03/03/2023				
Krozek, Derek	Analyze data related to gain / loss analysis of asset inventory roll.	\$1,160.00	2.3	\$2,668.00
Stern, Nathaniel	Research variances in the Voyager inventory summary reconciliation file.	\$630.00	1.2	\$756.00
03/09/2023				
Gibian, Craig	Analyze calculation of taxable income.	\$1,160.00	0.6	\$696.00
03/10/2023				
Gibian, Craig	Meeting with A. Turenshtine (Deloitte) discussing tax return methodology.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Analyze the measurement date for inclusion into taxable income of the company's various asset classes.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Meeting with C. Gibian (Deloitte) discussing tax return methodology.	\$1,160.00	0.5	\$580.00
03/14/2023				
Krozek, Derek	Review court approved plan for tax related considerations.	\$1,160.00	1.0	\$1,160.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/15/2023				
Krozek, Derek	Review inventory rollforward used for income tax return filings.	\$1,160.00	2.1	\$2,436.00
Turensine, Aaron	Prepare engagement letter for tax compliance work.	\$1,160.00	1.0	\$1,160.00
03/16/2023				
Krozek, Derek	Research application of inversion rules to Canadian parent.	\$1,160.00	1.7	\$1,972.00
03/17/2023				
Krozek, Derek	Review Form 5471 filing for Canadian parent company.	\$1,160.00	1.7	\$1,972.00
03/21/2023				
Boulos, Ala'a	Review company roll forward of asset inventory for 2023.	\$1,160.00	1.0	\$1,160.00
Krozek, Derek	Review updated draft of inventory rollforward schedule.	\$1,160.00	1.4	\$1,624.00
03/22/2023				
Azus, Scott	Review underlying supporting schedules reconciling unrealized gain accounts.	\$750.00	0.8	\$600.00
Azus, Scott	Meeting with N. Stern, C. Wilson, J. He, T. Weiss (Deloitte) to discuss next steps of the reconciliation of unrealized gains process and reconciliation between the inventory/customer payable rollforward schedules.	\$750.00	0.5	\$375.00
He, Jiasui	Meeting with S. Azus, N. Stern, C. Wilson, T. Weiss (Deloitte) to discuss next steps of the reconciliation of unrealized gains process and reconciliation between the inventory/customer payable rollforward schedules.	\$750.00	0.5	\$375.00
Stern, Nathaniel	Analyze data related to gain / loss analysis of asset inventory roll.	\$630.00	1.2	\$756.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/22/2023				
Stern, Nathaniel	Meeting with S. Azus, C. Wilson, J. He, T. Weiss (Deloitte) to discuss next steps of the reconciliation of unrealized gains process and reconciliation between the inventory/customer payable rollforward schedules.	\$630.00	0.4	\$252.00
Turensine, Aaron	Analyze monthly unrealized gain/loss schedules provided by W. Chan (Voyager).	\$1,160.00	1.4	\$1,624.00
Weiss, Thomas	Meeting with S. Azus, N. Stern, C. Wilson, J. He (Deloitte) to discuss next steps of the reconciliation of unrealized gains process and reconciliation between the inventory/customer payable rollforward schedules.	\$630.00	0.5	\$315.00
Wilson, Clinton	Meeting with S. Azus, N. Stern, J. He, T. Weiss (Deloitte) to discuss next steps of the reconciliation of unrealized gains process and reconciliation between the inventory/customer payable rollforward schedules.	\$630.00	0.5	\$315.00
Wilson, Clinton	Meeting with A. Turensine, K. Cooper, S. Azus, N. Stern (Deloitte) to discuss the files received from client and how to proceed in tying out the new unrealized entries.	\$630.00	0.6	\$378.00
03/23/2023				
Azus, Scott	Reconcile unrealized gain accounts per the client's financial statement with underlying supporting schedules.	\$750.00	2.8	\$2,100.00
Azus, Scott	Meeting with A. Turensine, N. Stern (Deloitte) to discuss the reconciliation of unrealized gains and next steps regarding 2021 amended tax return filings and 2022 original tax return filings.	\$750.00	0.5	\$375.00
Krozek, Derek	Review sales motion filed with the bankruptcy court.	\$1,160.00	2.1	\$2,436.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/23/2023				
Stern, Nathaniel	Tie out the unrealized gains in the payables variance tab within the summary reconciliation file provided by Voyager.	\$630.00	2.3	\$1,449.00
Stern, Nathaniel	Draft IRS Form 3115 - Application for change in accounting method - related to mark to market unrealized gains/loss.	\$630.00	3.4	\$2,142.00
Stern, Nathaniel	Meeting with A. Turenshtine, S. Azus (Deloitte) to discuss the reconciliation of unrealized gains and next steps regarding 2021 amended tax return filings and 2022 original tax return filings.	\$630.00	0.5	\$315.00
Turenshtine, Aaron	Meeting with N. Stern, S. Azus (Deloitte) to discuss the reconciliation of unrealized gains and next steps regarding 2021 amended tax return filings and 2022 original tax return filings.	\$1,160.00	0.5	\$580.00
Turenshtine, Aaron	Analyze unrealized gain/loss schedules provided by W. Chan (Voyager).	\$1,160.00	2.8	\$3,248.00
03/24/2023				
Azus, Scott	Prepare the mark to market narrative pertaining to the application for change in accounting method.	\$750.00	1.3	\$975.00
Stern, Nathaniel	Draft IRS Form 3115 - Application for Change in Accounting Method - related to mark to market unrealized gains/loss.	\$630.00	1.8	\$1,134.00
03/26/2023				
Azus, Scott	Tie monthly profit and loss to 2021 filed tax return - tie and reconcile the unrealized gain M1 adjustments in the tax return .	\$750.00	2.4	\$1,800.00
03/27/2023				
Azus, Scott	Tie monthly profit and loss to 2021 filed tax return - tie reconcile the M1 adjustments made in the tax return.	\$750.00	1.1	\$825.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/27/2023				
Azus, Scott	Meeting with A. Turenshtine, N. Stern, C. Wilson, T. Weiss (partial), T. Heyman (Deloitte) to discuss tax exposure concerns regarding cash tax and next steps in calculating and reconciling these items.	\$750.00	1.1	\$825.00
Heyman, Tom	Prepare 2020 tax return to trial balance reconciliation workpaper, highlighting the movement of account balances from GAAP to tax basis.	\$630.00	3.1	\$1,953.00
Heyman, Tom	Meeting with A. Turenshtine, S. Azus, N. Stern, C. Wilson, T. Weiss (partial) (Deloitte) o discuss tax exposure concerns regarding cash tax and next steps in calculating and reconciling these items.	\$630.00	1.1	\$693.00
Krozek, Derek	Update summary of state income tax filings and refund claims.	\$1,160.00	1.9	\$2,204.00
Stern, Nethaniel	Calculate the coin prices of customer and voyager positions for differences between monthly roll.	\$630.00	0.5	\$315.00
Stern, Nethaniel	Meeting with A. Turenshtine, S. Azus, C. Wilson, T. Weiss (partial), T. Heyman (Deloitte) o discuss tax exposure concerns regarding cash tax and next steps in calculating and reconciling these items.	\$630.00	1.1	\$693.00
Turenshtine, Aaron	Meeting with S. Azus, N. Stern, C. Wilson, T. Weiss (partial), T. Heyman (Deloitte) o discuss tax exposure concerns regarding cash tax and next steps in calculating and reconciling these items.	\$1,160.00	1.1	\$1,276.00
Turenshtine, Aaron	Analyze unrealized gain/loss detail - outlining next steps for rebalancing calculation and calculations of tax exposure for amended tax returns and the 2022 originally filed return.	\$1,160.00	4.6	\$5,336.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/27/2023				
Weiss, Thomas	Meeting (partial) with A. Turenshine, S. Azus, N. Stern, C. Wilson, T. Heyman (Deloitte) o discuss tax exposure concerns regarding cash tax and next steps in calculating and reconciling these items.	\$630.00	1.0	\$630.00
Wilson, Clinton	Meeting with A. Turenshine, S. Azus, N. Stern, T. Weiss (partial), T. Heyman (Deloitte) o discuss tax exposure concerns regarding cash tax and next steps in calculating and reconciling these items.	\$630.00	1.1	\$693.00
03/28/2023				
Azus, Scott	Prepare monthly summary reconciliation file updates in order to assess the source of unrealized gain and loss on Voyager's books - tying out inventory and payable roll forward to clients books.	\$750.00	0.3	\$225.00
Azus, Scott	Meeting with A. Turenshine, T. Heyman, C. Wilson, T. Weiss, N. Stern (Deloitte) to discuss next steps in the rebalancing calculation, tying the prior years returns to the trial balance, and creating a monthly summary for 2022.	\$750.00	2.0	\$1,500.00
Heyman, Tom	Prepare 2020 tax return to trial balance reconciliation workpaper, highlighting the movement of account balances from GAAP to tax basis.	\$630.00	2.5	\$1,575.00
Heyman, Tom	Meeting with A. Turenshine, S. Azus, C. Wilson, T. Weiss, N. Stern (Deloitte) to discuss next steps in the rebalancing calculation, tying the prior years returns to the trial balance, and creating a monthly summary for 2022.	\$630.00	2.0	\$1,260.00
Krozek, Derek	Continue to research application of inversion rules.	\$1,160.00	1.6	\$1,856.00
Stern, Nethaniel	Prepare a monthly roll of 2022 inventory and payables for difference between months to tie out the marks.	\$630.00	4.7	\$2,961.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/28/2023				
Stern, Nethaniel	Meeting with A. Turenshtine, S. Azus, T. Heyman, C. Wilson, T. Weiss (Deloitte) to discuss next steps in the rebalancing calculation, tying the prior years returns to the trial balance, and creating a monthly summary for 2022.	\$630.00	2.0	\$1,260.00
Turenshtine, Aaron	Meeting with S. Azus, T. Heyman, C. Wilson, T. Weiss, N. Stern (Deloitte) to discuss next steps in the rebalancing calculation, tying the prior years returns to the trial balance, and creating a monthly summary for 2022.	\$1,160.00	2.0	\$2,320.00
Turenshtine, Aaron	Analyze tax calculations for rebalancing transaction assessing tax gain/loss from bankruptcy related events (3AC loan loss, customer payable haircut).	\$1,160.00	2.4	\$2,784.00
Weiss, Thomas	Meeting with A. Turenshtine, S. Azus, T. Heyman, C. Wilson, N. Stern (Deloitte) to discuss next steps in the rebalancing calculation, tying the prior years returns to the trial balance, and creating a monthly summary for 2022.	\$630.00	2.0	\$1,260.00
Wilson, Clinton	Meeting with A. Turenshtine, S. Azus, T. Heyman, T. Weiss, N. Stern (Deloitte) to discuss next steps in the rebalancing calculation, tying the prior years returns to the trial balance, and creating a monthly summary for 2022.	\$630.00	2.0	\$1,260.00
03/29/2023				
Azus, Scott	Meeting with T. Heyman, A. Turenshtine, C. Wilson, T. Weiss, N. Stern (Deloitte) to discuss status and questions regarding the rebalancing calculation, tying the prior years returns to the trial balance and monthly summary reconciliation for 2022.	\$750.00	0.5	\$375.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/29/2023				
Azus, Scott	Continue to prepare monthly summary reconciliation file updates in order to assess the source of unrealized gain and loss on Voyager's books - tying out inventory and payable roll forward to clients books.	\$750.00	2.3	\$1,725.00
Heyman, Tom	Meeting with S. Azus, A. Turensline, C. Wilson, T. Weiss, N. Stern (Deloitte) to discuss status and questions regarding the rebalancing calculation, tying the prior years returns to the trial balance and monthly summary reconciliation for 2022.	\$630.00	0.5	\$315.00
Heyman, Tom	Prepare 2020 tax return to trial balance reconciliation workpaper, highlighting the movement of account balances from GAAP to tax basis.	\$630.00	0.6	\$378.00
Stern, Nathaniel	Analyze the 2022 monthly asset reconciliation summary.	\$630.00	1.9	\$1,197.00
Stern, Nathaniel	Meeting with S. Azus, T. Heyman, A. Turensline, C. Wilson, T. Weiss (Deloitte) to discuss status and questions regarding the rebalancing calculation, tying the prior years returns to the trial balance and monthly summary reconciliation for 2022.	\$630.00	0.5	\$315.00
Turensline, Aaron	Analyze action required to make an election under IRC Section 475 mark to market.	\$1,160.00	0.8	\$928.00
Turensline, Aaron	Meeting with S. Azus, T. Heyman, C. Wilson, T. Weiss, N. Stern (Deloitte) to discuss status and questions regarding the rebalancing calculation, tying the prior years returns to the trial balance and monthly summary reconciliation for 2022.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - March 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
03/29/2023				
Weiss, Thomas	Meeting with S. Azus, T. Heyman, A. Turenshtine, C. Wilson, N. Stern (Deloitte) to discuss status and questions regarding the rebalancing calculation, tying the prior years returns to the trial balance and monthly summary reconciliation for 2022.	\$630.00	0.5	\$315.00
Wilson, Clinton	Meeting with S. Azus, T. Heyman, A. Turenshtine, T. Weiss, N. Stern (Deloitte) to discuss status and questions regarding the rebalancing calculation, tying the prior years returns to the trial balance and monthly summary reconciliation for 2022.	\$630.00	0.5	\$315.00
03/30/2023				
Stern, Nethaniel	Summarize the 2022 monthly reconciliation related to the inventory and payable balances.	\$630.00	1.8	\$1,134.00
Turenshtine, Aaron	Analyze unrealized gain/loss calculations.	\$1,160.00	1.8	\$2,088.00
Wilson, Clinton	Review W. Chan's (Voyager) explanations and excel files for 2021 questions related to asset inventory rollforward.	\$630.00	0.9	\$567.00
03/31/2023				
Krozek, Derek	Review client correspondence related to questions posed on information provided related to asset inventory rollforward.	\$1,160.00	2.1	\$2,436.00
Turenshtine, Aaron	Call with S. Lee (Deloitte) to discuss 2022 tax return filings and status of amended returns and rebalancing calculations.	\$1,160.00	0.7	\$812.00
Subtotal for Tax Advisory Services:			544.3	\$465,671.00
Total			581.6	\$478,046.00

Voyager Digital Holdings, Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

December 01, 2022 - March 31, 2023

Recapitulation

Name	Rate	Hours	Fees
Boulos, Ala'a	\$1,160.00	7.9	\$9,164.00
Cooper, Matt	\$1,160.00	0.6	\$696.00
Edwards, Banks	\$1,160.00	0.5	\$580.00
Forrest, Jonathan	\$1,160.00	10.4	\$12,064.00
Gibian, Craig	\$1,160.00	18.7	\$21,692.00
Krozek, Derek	\$1,160.00	65.8	\$76,328.00
Turensine, Aaron	\$1,160.00	75.4	\$87,464.00
Ulleweit, Michael	\$1,160.00	1.0	\$1,160.00
Schaefer, Eric	\$1,020.00	17.4	\$17,748.00
Tucker, Erin	\$1,020.00	0.5	\$510.00
Boyd, Anna	\$870.00	2.2	\$1,914.00
Cooper, Kenny	\$870.00	10.5	\$9,135.00
Paradis, Matt	\$870.00	3.5	\$3,045.00
Pickering, Maria	\$870.00	1.7	\$1,479.00
Azus, Scott	\$750.00	66.3	\$49,725.00
Harold, Robert	\$750.00	17.1	\$12,825.00
He, Jiasui	\$750.00	60.6	\$45,450.00
Roldan, Carolina	\$750.00	0.2	\$150.00
Heyman, Tom	\$630.00	40.8	\$25,704.00
Liu, Lily	\$630.00	2.7	\$1,701.00
Stern, Nethaniel	\$630.00	72.4	\$45,612.00
Weiss, Thomas	\$630.00	34.1	\$21,483.00
Wilson, Clinton	\$630.00	38.4	\$24,192.00
Gutierrez, Dalia	\$250.00	32.9	\$8,225.00